

September 19, 2006

Committee Members:

My name is Robert Perl, I am Executive Director of Clark Retirement Community located at 1551 Franklin SE, Grand Rapids, MI. We have been at this location since 1906. We are affiliated with the United Methodist Church and were originally founded to care for retired United Methodist ministers, their spouses and deaconesses.

Approximately one year ago we were notified by the City of Grand Rapids that our Home for Aged, for the first time in its history, would be assessed property taxes.

As a member of the House Tax Policy Committee, I am writing to ask for your support of House Bill 6209.

In Michigan there is a growing trend by local municipalities to impose property taxation on not for profit providers of assisted living and health care facilities. The Michigan Public Health Code exempts licensed health facilities from taxes. Taxes assessed to facilities like Clark must be directly passed on to older adults who are often living on a fixed budget.

The recent Michigan Supreme Court decision in Wexford Medical Group vs. City of Cadillac, SC Docket No. 127152 ruled in favor of the Wexford Medical Group. However, without law, court decisions are subject to interpretation and challenges.

Benevolent care has been and continues to be a very significant element of Clark's Mission, Vision and Values which I have attached.

Sincerely,

Robert J. Perl

Executive Director